EXHIBIT 11

A Division of Phoenix Color Corp.

1/6/00

TO Bruce Nussbaum,
Re - 6180 — # 8VE050480

Bruce,

I would like to exercise my total customer satisfaction guarantee. We have experienced an incredible high volume of down time due to problems with the machine mentioned Above. We would like to have this machine removed ASAP and replaced.

Donald Tyler
VP- Operations

EXHIBIT
111

YES! is the answer.
What is the question?

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